

Panaji, 26th September, 1979 (Asvina 4, 1901)

SERIES I No. 25



# OFFICIAL GAZETTE

## GOVERNMENT OF GOA, DAMAN AND DIU

### EXTRAORDINARY

#### GOVERNMENT OF GOA, DAMAN AND DIU

Law Department (Legal Advice)

#### Notification

LD/1801/79

The following Central Acts namely:— 1. The Special Courts Act, 1979. 2. The Finance Act, 1979. 3. The Merchant Shipping (Amendment) Act, 1979. 4. The Appropriation (No. 3) Act, 1979, which were recently passed by the Parliament and assented to by the President of India and published in the Gazette of India, Part II, Section I dated 4th May, 1979 are hereby republished for general information of the public.

B. S. Subbanna, Under Secretary (Law).

Panaji, 3rd July, 1979.

#### The Special Courts Act, 1979

AN

ACT

*to provide for the speedy trial of a certain class of offences.*

Whereas Commissions of Inquiry appointed under the Commissions of Inquiry Act, 1952 have rendered reports disclosing the existence of *prima facie* evidence of offences committed by persons who held high public or political offices in the country and others connected with the commission of such offences during the operation of the Proclamation of Emergency, dated the 25th June, 1975, issued under clause (1) of article 352 of the Constitution;

And Whereas investigations conducted by the Government through its agencies have also disclosed similar offences committed during the period aforesaid;

And Whereas the offences referred to in the recitals aforesaid were committed during the operation

of the said Proclamation of Emergency, during which a grave emergency was clamped on the whole country, civil liberties were curtailed to a great extent, important fundamental rights of the people were suspended, strict censorship was imposed on the press, judicial powers severely crippled and the parliamentary democratic system was emasculated;

And Whereas all powers being a trust, and holders of high public or political offices are accountable for the exercise of their powers in all cases where Commissions of Inquiry appointed under the Commissions of Inquiry Act, 1952 or investigations conducted by Government through its agencies disclose offences committed by such holders;

And Whereas it is the constitutional, legal and moral obligation of the State to prosecute persons involved in the said offences;

And Whereas the ordinary criminal courts due to congestion of work and other reasons cannot reasonably be expected to bring those prosecutions to a speedy termination;

And Whereas it is imperative for the efficient functioning of parliamentary democracy and the institutions created by or under the Constitution of India that the commission of offences referred to in the recitals aforesaid should be judicially determined with the utmost dispatch;

And Whereas it is necessary for the said purpose to establish additional courts presided over by sitting Judges of High Courts;

And Whereas it is expedient to make some procedural changes whereby avoidable delay in the final determination of the innocence or guilt of the persons to be tried is eliminated without interfering with the right to a fair trial;

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1. *Short title and extent.*— (1) This Act may be called the Special Courts Act, 1979.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

2. *Definitions.* — In this Act, unless the context otherwise requires, —

(a) "Code" means the Code of Criminal Procedure, 1973; 2 of 1974.

(b) "declaration", in relation to an offence, means a declaration made under section 5 in respect of such offence;

(c) "Special Court" means a Special Court established under section 3;

(d) words and expressions used but not defined in this Act but defined in the Code shall have the same meanings as in the Code.

3. *Establishment of Special Courts.* — (1) The Central Government shall, by notification in the Official Gazette, establish an adequate number of courts to be called Special Courts.

(2) A Special Court shall consist of a sitting Judge of a High Court nominated by the Chief Justice of the High Court within the local limits of whose jurisdiction the Special Court is situated, with concurrence of the Chief Justice of India.

*Explanation.* — Any reference to a High Court or to the Chief Justice or Judge of a High Court shall, in relation to a Union territory having a Court of the Judicial Commissioner, be construed as a reference to the said Court of the Judicial Commissioner or to the Judicial Commissioner or any Additional Judicial Commissioner, as the case may be.

4. *Cognizance of cases by Special Courts.* — A Special Court shall take cognizance of or try such cases as are instituted before it or transferred to it as hereinafter provided.

5. *Declaration by Central Government of cases to be dealt with under this Act.* — (1) If the Central Government is of opinion that there is *prima facie* evidence of the commission of an offence alleged to have been committed by a person who held high public or political office in India and that in accordance with the guidelines contained in the preamble hereto the said offence ought to be dealt with under this Act, the Central Government shall make a declaration to that effect in every case in which it is of the aforesaid opinion.

(2) Such declaration shall not be called in question in any court.

6. *Effect of declaration.* — On such declaration being made in respect of any offence, notwithstanding anything in the Code, any prosecution in respect of such offence shall be instituted only in a Special Court designated by the Central Government and any prosecution in respect of such offence pending in any court shall stand transferred to a Special Court designated by the Central Government.

7. *Pending appeal or revision to be transferred to Supreme Court.* — If at the date of the declaration in respect of any offence an appeal or revision against any judgment or order in a prosecution in respect of such offence, whether pending or disposed of, is itself pending in any court of appeal or revision, the same shall stand transferred for disposal to the Supreme Court.

8. *Jurisdiction of Special Courts as to joint trials.* — A Special Court shall have jurisdiction to try any person concerned in the offence in respect to which a declaration has been made, either as principal, conspirator or abettor and all other offences and accused persons as can be jointly tried therewith at one trial in accordance with the Code.

9. *Procedure and powers of Special Courts.* — (1) A Special Court shall in the trial of such cases follow the procedure prescribed by the Code, for the trial of warrant cases before a magistrate.

(2) A Special Court may, with a view to obtaining evidence of any person suspected to have been directly or indirectly concerned in or privy to an offence, tender a pardon to such person on condition of his making full and true disclosure of the whole circumstances within his knowledge relating to the offence and to every other person concerned whether as principal, conspirator or abettor in the commission thereof and any pardon so tendered shall for the purposes of section 308 of the Code be deemed to have been tendered under section 307 thereof.

(3) Save as expressly provided in this Act, the provisions of the Code shall, in so far as they are not inconsistent with the provisions of this Act, apply to the proceedings before a Special Court and for the purposes of the said provisions of the Code a Special Court shall be deemed to be a Court of Session and shall have all the powers of a Court of Session and the person conducting a prosecution before a Special Court shall be deemed to be a Public Prosecutor.

(4) A Special Court may pass upon any person convicted by it any sentence authorised by law for the punishment of the offence of which such person is convicted.

10. *Power of Supreme court to transfer cases.* — (1) Whenever it is made to appear to the Supreme Court that an order under this section is expedient for the ends of justice, it may direct that any particular case be transferred from one Special Court to another Special Court.

(2) The Supreme Court may act under this section only on the application of the Attorney-General of India or of a party interested, and every such application shall be made by motion, which shall, except when the applicant is the Attorney-General of India or the Advocate-General of a State, be supported by affidavit or affirmation.

(3) Where any application for the exercise of the powers conferred by this section is dismissed, the Supreme Court may, if it is of opinion that the application was frivolous or vexatious, order the applicant to pay by way of compensation to any person who has opposed the application such sum not exceeding one thousand rupees as it may consider appropriate in the circumstances of the case.

11. *Appeal.* — (1) Notwithstanding anything in the Code, an appeal shall lie as of right from any judgment, sentence or order, not being interlocutory order, of a Special Court to the Supreme Court both on facts and on law.

(2) Except as aforesaid, no appeal or revision shall lie to any court from any judgment, sentence or order of a Special Court.

(3) Every appeal under this section shall be preferred within a period of thirty days from the date of any judgment, sentence or order of a Special Court:

Provided that the Supreme Court may entertain an appeal after the expiry of the said period of thirty days if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the period of thirty days.

12. *Power to make rules.*—The Supreme Court may, by notification in the Official Gazette, make such rules, if any, as it may deem necessary for carrying out the purposes of this Act.

13. *Notifications under section 3 and declarations under section 5 to be laid before Parliament.*—Every notification made under sub-section (1) of section 3 and every declaration made under sub-section (1) of section 5 shall be laid, as soon as may be after it is made, before each House of Parliament.

#### The Finance Act, 1979

#### ARRANGEMENT OF SECTIONS

#### CHAPTER I

##### Preliminary

##### Sections

1. Short title and commencement.

#### CHAPTER II

##### Rates of income-tax

2. Income-tax.

#### CHAPTER III

##### Direct taxes

##### Income-tax

3. Amendment of section 10.
4. Amendment of section 35B.
5. Amendment of section 35CCA.
6. Amendment of section 36.
7. Amendment of section 37.
8. Amendment of section 54E.
9. Amendment of section 64.
10. Amendment of section 80C.
11. Insertion of new section 80GGA.
12. Amendment of section 80J.
13. Insertion of new section 80JJA.
14. Amendment of section 80P.
15. Insertion of new section 80QQA.
16. Amendment of section 208.
17. Amendment of section 209A.
18. Amendment of section 212.
19. Amendment of section 218.
20. Amendment of section 245D.
21. Amendment of section 246.
22. Consequential amendments to certain sections.

##### Wealth-tax

23. Amendment of section 4.
24. Amendment of section 22D.
25. Amendment of section 23.
26. Amendment of Schedule I.

##### Gift-tax

27. Amendment of Act 18 of 1958.

#### CHAPTER IV

##### Indirect taxes

##### Sections

28. Amendment of Act 51 of 1975.
29. Amendment of Act 1 of 1944.
30. Amendment of Act 58 of 1957.
31. Auxiliary duties of customs.
32. Special duties of excise.

#### CHAPTER V

##### Foreign travel tax

33. Extent and commencement.
34. Definitions.
35. Foreign travel tax.
36. Power to exempt.
37. Passenger not to be permitted to board ship or aircraft without payment of foreign travel tax.
38. Penalties.
39. Protection of action taken in good faith.
40. Power to make rules.
41. Rules and notifications to be laid before Parliament.
42. Cesser of operation of Chapter VII of Act 32 of 1971 and saving.

#### CHAPTER VI

##### Miscellaneous

43. Amendment of Act 6 of 1898.
44. Amendment of Act 10 of 1963.
45. Amendment of Act 21 of 1973.
46. Amendment of Act 38 of 1974.

##### THE FIRST SCHEDULE.

##### THE SECOND SCHEDULE.

##### THE THIRD SCHEDULE.

##### THE FOURTH SCHEDULE.

#### The Finance Act, 1979

##### AN

##### ACT

to give effect to the financial proposals of the Central Government for the financial year 1979-80.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

#### CHAPTER I

##### Preliminary

1. *Short title and commencement.*—(1) This Act may be called the Finance Act, 1979.

(2) Save as otherwise provided in this Act, sections 2 to 27 and sections 44, 45 and 46 shall be deemed to have come into force on the 1st day of April, 1979.

#### CHAPTER II

##### Rates of Income-Tax

2. *Income-tax.*—(1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1979, income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased,—

(a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and

(b) in the cases to which Paragraph E of that Part applies, by a surcharge, calculated in each case in the manner provided therein.

(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income; in addition to total income, and the total income exceeds ten thousand rupees, then, —

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows: —

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income:

Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(ii) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income:

Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii):

Provided that where the sum so arrived at exceeds seventy per cent. of the amount by which the total income exceeds ten thousand rupees, the excess shall be disregarded;

(iv) the amount of income-tax determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or section 164 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be. 43 of 1961.

(4) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.

(5) Subject to the provisions of sub-section (6), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule:

Provided that in cases to which the provisions of Chapter XII or section 164 of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be.

(6) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income, in addition to total income, and the total income exceeds ten thousand rupees, then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force, —

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without being liable to tax), only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows: —

(i) the total income and the net agricultural income shall be aggregated and the amount of

income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income:

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(ii) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income:

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii):

Provided that where the sum so arrived at exceeds sixty per cent. of the amount by which the total income exceeds ten thousand rupees, the excess shall be disregarded;

(iv) the amount of income-tax or "dvance tax" determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax or, as the case may be, "advance tax" and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income.

(7) For the purposes of this section and the First Schedule, —

(a) "company in which the public are substantially interested" means a company which is such a company as is referred to in section 108 of the Income-tax Act;

(b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1979, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act;

(c) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining.

*Explanation.* — For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining, if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax Act) is not less than fifty-one per cent. of such total income;

(d) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);

(e) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;

(f) "tax-free security" means any security of the Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government;

(g) all other words and expressions used in this section or in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

### CHAPTER III

#### Direct Taxes

#### Income-tax

3. *Amendment of section 10.* — In section 10 of the Income-tax Act, —

(a) in clause (6), in the *Explanation* to sub-clause (viii), with effect from the 1st day of June, 1979, —

(i) in clause (ii), the word "or" shall be inserted at the end;

(ii) after clause (ii), the following clause shall be inserted, namely: —

"(iii) such other field as the Central Government may, having regard to the availability of Indians having specialised knowledge and experience therein, the needs of the country and other relevant circumstances, by notification in the Official Gazette, specify;"

(b) in clause (15), in sub-clause (ii), the following proviso shall be inserted with effect from the 1st day of April, 1980, namely: —

"Provided that where in the case of an assessee the interest on deposits in a Public Account of the nature referred to in item (3) in the Table

below rule 3 of the Post Office Savings Banks Rules, 1965 exceeds two thousand two hundred and fifty rupees, the amount of interest on such deposits that shall not be included in the total income of the assessee under this sub-clause shall be two thousand two hundred and fifty rupees;";

(c) after clause (23B), the following clauses shall be inserted and shall be deemed always to have been inserted, namely:—

'(23BB) any income of an authority (whether known as the Khadi and Village Industries Board or by any other name) established in a State by or under a State or Provincial Act for the development of khadi or village industries in the State.

*Explanation.*—For the purposes of this clause, "khadi" and "village industries" have the meanings respectively assigned to them in the Khadi and Village Industries Commission Act, 1956;

61 of 1956.

(23BBA) any income of any body or authority (whether or not a body corporate or corporation sole) established, constituted or appointed by or under any Central, State or Provincial Act which provides for the administration of any one or more of the following, that is to say, public religious or charitable trusts or endowments (including *maths*, temples, *gurdwaras*, *wakfs*, churches, synagogues, *agiaries* or other places of public religious worship) or societies for religious or charitable purposes registered as such under the Societies Registration Act, 1860, or any other law for the time being in force:

Provided that nothing in this clause shall be construed to exempt from tax the income of any trust, endowment or society referred to therein;.

4. *Amendment of section 35B.*—In section 35B of the Income-tax Act, with effect from the 1st day of April, 1980,—

(a) in sub-section (1), in clause (b), in sub-clause (i), the words, figures and letters "where such expenditure is incurred before the 1st day of April, 1978" shall be omitted;

(b) sub-section (1A) shall be omitted.

5. *Amendment of section 35CCA.*—In section 35CCA of the Income-tax Act, with effect from the 1st day of June, 1979,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) Where an assessee incurs any expenditure by way of payment of any sum—

(a) to an association or institution, which has as its object the undertaking of any programme of rural development, to be used for carrying out any programme of rural development approved by the prescribed authority; or

(b) to an association or institution, which has as its object the training of persons for implementing programmes of rural development,

the assessee shall, subject to the provisions of sub-section (2), be allowed a deduction of the amount of such expenditure incurred during the previous year;";

(b) in sub-section (2), for the portion beginning with the words "This section applies" and ending with the words "in this behalf by the prescribed authority:", the following shall be substituted, namely:—

"The deduction under sub-section (1) shall not be allowed with respect to expenditure by way of payment of any sum to any association or institution, unless such association or institution is for the time being approved in this behalf by the prescribed authority:".

6. *Amendment of section 36.*—In section 36 of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1980,—

(a) after clause (i), the following clause shall be inserted, namely:—

"(ia) the amount of any premium paid by a federal milk co-operative society to effect or to keep in force an insurance on the life of the cattle owned by a member of a co-operative society, being a primary society engaged in supplying milk raised by its members to such federal milk co-operative society;";

(b) after clause (vii), the following clause shall be inserted, namely:—

"(viiia) in respect of any provision for bad and doubtful debts made by a scheduled bank in relation to advances made by its rural branches, an amount not exceeding one and a half per cent. of the aggregate average advances made by such branches, computed in the prescribed manner.

*Explanation.*—For the purposes of this clause,—

(i) "rural branch" means a branch of a scheduled bank situated in a place which has a population of not more than ten thousand according to the last preceding census of which the relevant figures have been published before the first day of the previous year;

(ii) "scheduled bank" has the same meaning as in the *Explanation* at the end of clause (b) of sub-section (2) of section 11, but does not include a co-operative bank;";

(c) in clause (viii),—

(i) for the portion beginning with the words "agricultural development in India" and ending with the words "carried to such reserve account:", the following shall be substituted, namely:—

"agricultural development in India or by a public company formed and registered in India with the main object of carrying on the business of providing long-term finance for



construction or purchase of houses in India for residential purposes, an amount not exceeding forty per cent. of the total income (computed before making any deduction under Chapter VIA) carried to such reserve account:";

(ii) in the first and second provisos, for the words "corporation", the words "corporation or, as the case may be, the company" shall be substituted;

(iii) the following *Explanation* shall be inserted at the end, namely:—

*Explanation.*—In this clause, "public company" shall have the meaning assigned to it in section 3 of the Companies Act, 1956; 1 of 1956.

7. *Amendment of section 37.*—In section 37 of the Income-tax Act, in *Explanation 1* below sub-section (3B), for the words "is certified by the prescribed authority as not exceeding", the words "does not exceed" shall be substituted.

8. *Amendment of section 54E.*—In section 54E of the Income-tax Act,—

(1) in sub-section (1),—

(a) for the words "full value of the consideration or any part thereof received or accruing as a result of such transfer", the words "whole or any part of the net consideration" shall be substituted;

(b) in clause (a), for the words "full value of the consideration received or accruing", the words "net consideration" shall be substituted;

(c) in clause (b),—

(i) for the words "full value of the consideration received or accruing", the words "net consideration" shall be substituted;

(ii) for the words "full value of such consideration", the words "net consideration" shall be substituted;

(d) in *Explanation*,—

(i) for the words, brackets and figure "For the purposes of this sub-section and sub-section (3), "specified asset" means any of the following assets, namely:—", the following shall be substituted, namely:—

"For the purposes of this sub-section, "specified asset" means—

(a) in a case where the original asset is transferred before the 1st day of March, 1979, any of the following assets, namely:—;

(ii) after clause (vi), the following clause shall be inserted, namely:—

"(b) in a case where the original asset is transferred after the 28th day of February 1979, such National Rural Development Bonds as the Central Government may notify in this behalf in the Official Gazette."

(e) in *Explanation 3*, for the words, brackets, figure and letter "the full value of the consideration or any part thereof in any equity shares

referred to in clause (va)", the words, brackets, figure and letters "the whole or any part of the net consideration in any equity shares referred to in sub-clause (va) of clause (a)" shall be substituted;

(f) in *Explanation 4*, for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted;

(g) after *Explanation 4*, the following *Explanation* shall be inserted, namely:—

*Explanation 5.*—"net consideration", in relation to the transfer of a capital asset, means the full value of the consideration received or accruing as a result of the transfer of the capital asset as reduced by any expenditure incurred wholly and exclusively in connection with such transfer.;

(2) in sub-section (1A),—

(a) for the words "full value of the consideration or any part thereof received or accruing as a result of the transfer", the words "whole or any part of the net consideration in respect" shall be substituted;

(b) for the words, brackets and figures "referred to in clause (vi)", the words, brackets, figures and letter "referred to in sub-clause (vi) of clause (a)" shall be substituted;

(c) in clause (a), for the words, brackets and figures "said clause (vi)", the words, brackets and figures "said sub-clause (vi)" shall be substituted;

(3) in sub-section (2), in the *Explanation*,—

(a) for the words "full value of the consideration or any part thereof received or accruing as a result of the transfer", the words "whole or any part of the net consideration in respect" shall be substituted;

(b) for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted;

(4) in sub-section (3), in the *Explanation*,—

(a) in clause (iii), for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted;

(b) after clause (iii), the following clause shall be inserted, namely:—

"(iii) "specified asset" means—

(a) in relation to any additional compensation or additional consideration received before the 1st day of March, 1979, any of the assets referred to in clause (a) of *Explanation 1* below sub-section (1);

(b) in relation to any additional compensation or additional consideration received after the 28th day of February, 1979, the National Rural Development Bonds referred to in clause (b) of *Explanation 1* below sub-section (1);

(5) in sub-section (4), in the *Explanation*, for the word, brackets and figures "clause (vi)", the

words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted;

(6) in sub-section (5), for the word, brackets and figures "clause (vi)", the words, brackets, figures and letter "sub-clause (vi) of clause (a)" shall be substituted;

(7) in sub-section (6), for the word, brackets, figure and letter "clause (va)", the words, brackets, figure and letters "sub-clause (va) of clause (a)" shall be substituted.

9. *Amendment of section 64.*—In section 64 of the Income-tax Act, with effect from the 1st day of April, 1980,—

(a) in sub-section (1),—

(i) in *Explanation 1*, for the words, brackets and figure "For the purposes of clause (i)", the words, brackets and figures "For the purposes of clause (i) and clause (ii)" shall be substituted;

(ii) after *Explanation 1*, the following *Explanation* shall be inserted, namely:—

"*Explanation 1A.*—For the purposes of clause (i), where the spouse of an individual is a beneficiary under a trust, the income arising to the trustee from the membership of the trustee in a firm carrying on a business in which such individual is a partner shall, to the extent such income is for the immediate or deferred benefit of the spouse of such individual, be deemed to be income arising indirectly to the spouse of such individual from the membership of the spouse in a firm carrying on a business in which such individual is a partner."

(iii) after *Explanation 2*, the following *Explanation* shall be inserted, namely:—

"*Explanation 2A.*—For the purposes of clause (iii), where the minor child of an individual is a beneficiary under a trust, the income arising to the trustee from the membership of the trustee in a firm shall, to the extent such income is for the benefit of the minor child, be deemed to be income arising indirectly to the minor child from the admission of the minor to the benefits of partnership in a firm."

(b) in sub-section (2) —

(i) for the words and brackets "into the common stock of the family (such property being hereinafter referred to as the converted property)", the words and brackets "into the common stock of the family or been transferred by the individual, directly or indirectly, to the family otherwise than for adequate consideration (the property so converted or transferred being hereinafter referred to as the converted property)" shall be substituted;

(ii) the *Explanation* shall be numbered as *Explanation 1* and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely:—

"*Explanation 2.*—For the the purposes of this section, "income" includes loss."

10. *Amendment of section 80C.*—In section 80C of the Income-tax Act, for sub-section (1), the following sub-section shall be substituted with effect from the 1st day of April, 1980, namely:—

"(1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section, an amount calculated, with reference to the aggregate of the sums specified in sub-section (2), at the following rates, namely:—

(a) where such aggregate does not exceed Rs. 5,000	The whole of such aggregate;
--	------------------------------

(b) where such aggregate exceeds Rs. 5,000 but does not exceed Rs. 10,000	Rs. 5,000 plus 35 per cent. of the amount by which such aggregate exceeds Rs. 5,000;
---	--

(c) where such aggregate exceeds Rs. 10,000	Rs. 5,000 plus 35 per cent. of the amount by which such aggregate exceeds Rs. 10,000."
---	--

11. *Insertion of new section 80GGA.*—In Chapter VIA of the Income-tax Act, under the heading "B. — Deductions in respect of certain payments", after section 80GG, the following section shall be inserted with effect from the 1st day of April, 1980, namely:—

"80GGA. *Deduction in respect of certain donations for scientific research or rural development.*

—(1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section, the sums specified in sub-section (2).

(2) The sums referred to in sub-section (1) shall be the following, namely:—

(a) any sum paid by the assessee in the previous year to a scientific research association which has as its object the undertaking of scientific research or to a University, college or other institution to be used for scientific research:

Provided that such association, University, college or institution is for the time being approved for the purposes of clause (ii) of sub-section (1) of section 35;

(b) any sum paid by the assessee in the previous year —

(i) to an association or institution, which has as its object the undertaking of any programme of rural development, to be used for carrying out any programme of rural development approved for the purposes of section 35CCA; or

(ii) to an association or institution which has as its object the training of persons for implementing programmes of rural development:

Provided that the association or institution is for the time being approved for the purposes of sub-section (2) of section 35CCA.

(3) Notwithstanding anything contained in sub-section (1), no deduction under this section shall be allowed in the case of an assessee whose gross total income includes income which is chargeable under the head "Profits and gains of business or profession".



(4) Where a deduction under this section is claimed and allowed for any assessment year in respect of any payments of the nature specified in sub-section (2), deduction shall not be allowed in respect of such payments under any other provision of this Act for the same or any other assessment year.'

12. *Amendment of section 80J.*—In section 80J of the Income-tax Act, in sub-section (4), after the second proviso and before *Explanation 1*, the following proviso shall be inserted, namely:—

'Provided also that in the case of an industrial undertaking which manufactures or produces any article specified in the list in the Eleventh Schedule, the provisions of clause (iii) shall have effect as if for the words "thirty-three years", the words "thirty-one years" had been substituted.'

13. *Insertion of new section 80JJA.*—In the Income-tax Act, after section 80JJ, the following section shall be inserted with effect from the 1st day of April, 1980, namely:—

**"80JJA. Deduction in respect of profits and gains from business of growing mushrooms.**—Where the gross total income of an assessee includes any profits and gains derived from a business of growing mushrooms, not being profits and gains that are in the nature of agricultural income, there shall be allowed, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to one-third of such profits and gains or ten thousand rupees, whichever is less."

14. *Amendment of section 80P.*—In section 80P of the Income-tax Act, in sub-section (2), in clause (c), for the words "so much of its profits and gains attributable to such activities as does not exceed twenty thousand rupees;", the following shall be substituted with effect from the 1st day of April, 1980, namely:—

'so much of its profits and gains attributable to such activities as does not exceed,—

(i) where such co-operative society is a consumers' cooperative society, forty thousand rupees; and

(ii) in any other case, twenty thousand rupees.

*Explanation.*—In this clause, "consumers" co-operative society" means a society for the benefit of the consumers;'

15. *Insertion of new section 80QQA.*—In the Income-tax Act, after section 80QQ, the following section shall be inserted with effect from the 1st day of April, 1980, namely:—

**"80QQA. Deduction in respect of professional income of authors of text books in Indian languages.**—(1) Where, in the case of an individual resident in India, being an author, the gross total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1980, or to any one of the four assessment years next following that assessment year, includes any income derived by him in the exercise of his profession on account of any lump sum consideration

for the assignment or grant of any of his interests in the copyright of any book, or of royalties or copyright fees (whether receivable in lump sum or otherwise) in respect of such book, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such income of an amount equal to twenty-five per cent. thereof.

(2) No deduction under sub-section (1) shall be allowed unless—

(a) the book is either in the nature of a dictionary, thesaurus or encyclopaedia or is one that has been prescribed or recommended as a text book, or included in the curriculum, by any University, for a degree or post-graduate course of that University; and

(b) the book is written in any language specified in the Eighth Schedule to the Constitution or in any such other language as the Central Government may, by notification in the Official Gazette, specify in this behalf having regard to the need for promotion of publication of books of the nature referred to in clause (a) in that language and other relevant factors.

*Explanation.*—For the purposes of this section,—

(i) "author" includes a joint author;

(ii) "lump sum", in regard to royalties or copyright fees, includes an advance payment on account of such royalties or copyright fees which is not returnable;

(iii) "University" shall have the same meaning as in the *Explanation* to clause (ix) of section 47.'

16. *Amendment of section 208.*—In section 208 of the Income-tax Act, in sub-section (2), in clause (b), for the letters and figures "Rs. 30,000", the letters and figures "Rs. 20,000" shall be substituted.

17. *Amendment of section 209A.*—In section 209A of the Income-tax Act,—

(a) in sub-section (1),—

(i) in the opening portion, for the words "before the date", at both the places where they occur, the words "on or before the date" shall be substituted;

(ii) for the portion beginning with the words "and shall pay such amount" and ending with the words and figures "under section 211.", the following shall be substituted, namely:—

"and shall pay such amount of advance tax,—

(I) in a case falling under clause (a), as accords with the statement in equal instalments on the dates applicable in his case under section 211; and

(II) in a case falling under clause (b), as accords with the estimate in equal instalments on such of the dates applicable in his case as have not expired, or in one sum if only the last of such dates has not expired."

(b) in sub-section (2), for the words "at any time before the date", the words "on or before the date" shall be substituted;

(c) in sub-section (3), for the words "at any time before the last instalment", the words "on or before the date on which the last instalment" shall be substituted;

(d) in sub-section (4), —

(i) for the words "at any time before the date", the words "on or before the date" shall be substituted;

(ii) in the proviso, for the words "before the date on which the last instalment", the words "on or before the date on which the last instalment" shall be substituted, and for the words "before such date", the words "on or before such date" shall be substituted;

(e) in sub-section (5), for the words "before any one of the dates", the words "on or before any one of the dates" shall be substituted.

18. *Amendment of section 212.* — In section 212 of the Income-tax Act, —

(a) in sub-section (1), in the opening portion, for the words "at any time before the last instalment", the words "on or before the date on which the last instalment" shall be substituted;

(b) in sub-section (2), for the words "before any one of the dates", the words "on or before any one of the dates" shall be substituted;

(c) in sub-section (3A), —

(i) for the words "at any time before the date", the words "on or before the date" shall be substituted;

(ii) in the proviso, for the words "before the date on which the last instalment", the words "on or before the date on which the last instalment" shall be substituted.

19. *Amendment of section 218.* — In section 218 of the Income-tax Act, in sub-section (2), for the words "before the date", the words "on or before the date" shall be substituted.

20. *Amendment of section 246.* — In section 245D of the Income-tax Act, —

(a) in sub-section (1), the second proviso shall be omitted;

(b) after sub-section (1), the following sub-section shall be inserted, namely: —

"(1A) Notwithstanding anything contained in sub-section (1), an application shall not be proceeded with under that sub-section if the Commissioner objects to the application being proceeded with on the ground that concealment of particulars of income on the part of the applicant or perpetration of fraud by him for evading any tax or other sum chargeable or imposable under the Indian Income-tax Act, 1922, or under this Act, has been established or is likely to be established by any income-tax authority, in relation to the case:

11 of 1922.

Provided that where the Settlement Commission is not satisfied with the correctness of the objection raised by the Commissioner, the Settlement Commission may, after giving the Commissioner an opportunity of being heard, by order, allow the application to be proceeded with under sub-section (1) and send a copy of its order to the Commissioner."

21. *Amendment of section 246.* — In section 246 of the Income-tax Act, with effect from the 1st day of June, 1979, —

(a) in sub-section (2), —

(i) for clause (a), the following clause shall be substituted, namely: —

"(a) an order specified in clauses (b) to (h) (both inclusive) and clauses (l) to (o) (both inclusive) of sub-section (1) or an order under section 104, made against the assessee, being a company;"

(ii) clauses (d) and (e) shall be omitted;

(b) after sub-section (3) and before the *Explanation*, the following sub-sections shall be inserted, namely: —

"(4) Every appeal against an order specified in clauses (b) to (h) (both inclusive) and clauses (l) to (o) (both inclusive) of sub-section (1) made against the assessee, being a company, which is pending immediately before the 1st day of June, 1979 before an Appellate Assistant Commissioner and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Commissioner (Appeals) and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard.

(5) Notwithstanding anything contained in sub-section (1), the Board may, by order in writing, transfer any appeal which is pending before an Appellate Assistant Commissioner and any matter arising out of or connected with such appeal and which is so pending to the Commissioner (Appeals) if the Board is satisfied that it is necessary or expedient so to do having regard to the nature of the case, the complexities involved and other relevant considerations and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was before it was so transferred:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard."

(c) in the *Explanation*, clause (b) shall be omitted.

22. *Consequential amendments to certain sections.* — (1) The following amendment (being an amendment of a consequential nature) shall be made in the Income-tax Act, namely: —

In the Eleventh Schedule, for the brackets, words, figures and letter "(See section 32A)", the

brackets, words figures and letters "[See section 32A and section 80J(4)]" shall be substituted.

(2) The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1980, namely:—

(a) in sub-section (1) of section 20, in clause (i), for the words, brackets and figures "clauses (iii), (vi) and (vii)", the words, brackets, figures and letter "clauses (iii), (vi), (vii) and (viii)" shall be substituted;

(b) in sub-section (3) of section 80A,—

(i) after the word, figures and letter "section 80G", the words, figures and letters "or section 80GGA" shall be inserted;

(ii) after the word, figures and letters "section 80JJ", the words, figures and letters "or section 80JJA" shall be inserted;

(c) in sub-section (3) of section 80P,—

(i) after the words, figures and letters "or section 80JJ", the words, figures and letters "or section 80JJA" shall be inserted;

(ii) for the words, figures and letters "section 80J and section 80JJ", the words, figures and letters "section 80J, section 80JJ and section 80JJA" shall be substituted.

#### Wealth-tax

23. *Amendment of section 4.*—In the Wealth-tax Act, 1957 (hereinafter referred to as the Wealth-tax Act), in section 4, with effect from the 1st day of April, 1980,—

(a) in sub-section (1A), for the words and brackets "into the common stock of the family (such property being hereinafter referred to as the converted property)", the words and brackets "into the common stock of the family or been transferred by the individual, directly or indirectly, to the family otherwise than for adequate consideration (the property so converted or transferred being hereinafter referred to as the converted property)" shall be substituted;

(b) in sub-section (3), after the words, brackets, letter and figure "clause (a) of sub-section (1)", the words, brackets, figure and letter "or sub-section (1A)" shall be inserted.

24. *Amendment of section 22D.*—In section 22D of the Wealth-tax Act,—

(a) in sub-section (1), the second proviso shall be omitted;

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Notwithstanding anything contained in sub-section (1), an application shall not be proceeded with under that sub-section if the Commissioner objects to the application being proceeded with on the ground that concealment of particulars of the net wealth on the part of the applicant or perpetration of fraud by him for evading any tax or other sum chargeable or impossible under this Act has been established or is likely to be established by any Wealth-tax authority, in relation to the case:

Provided that where the Settlement Commission is not satisfied with the correctness of the objection raised by the Commissioner, the Settlement Commission may, after giving the Commissioner an opportunity of being heard, by order, allow the application to be proceeded with under sub-section (1) and send a copy of its order to the Commissioner."

25. *Amendment of section 23.*—In section 23 of the Wealth-tax Act, after sub-section (1B), the following sub-section shall be inserted with effect from the 1st day of June, 1979, namely:—

"(1C) Notwithstanding anything contained in sub-section (1), the Board may, by order in writing, transfer any appeal which is pending before an Appellate Assistant Commissioner and any matter arising out of or connected with such appeal and which is so pending to the Commissioner (Appeals) if the Board is satisfied that it is necessary or expedient so to do having regard to the nature of the case, the complexities involved and other relevant considerations and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was before it was so transferred:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard."

26. *Amendment of Schedule I.*—In the Wealth-tax Act, for Part I of Schedule I, the following Part shall be substituted with effect from the 1st day of April, 1980, namely:—

#### "Part I

(1) In the case of every individual or Hindu undivided family, not being a Hindu undivided family to which item (2) of this Part applies,—

#### Rate of tax

(a) where the net wealth does not exceed Rs. 2,50,000  $\frac{1}{2}$  per cent. of the net wealth;

(b) where the net wealth exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 Rs. 1,250 plus 1 per cent. of the amount by which the net wealth exceeds Rs. 2,50,000;

(c) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 Rs. 3,750 plus 2 per cent. of the amount by which the net wealth exceeds Rs. 5,00,000;

(d) where the net wealth exceeds Rs. 10,00,000 but does not exceed Rs. 15,00,000 Rs. 13,750 plus 3 per cent. of the amount by which the net wealth exceeds Rs. 10,00,000;

(e) where the net wealth exceeds Rs. 15,00,000 Rs. 28,750 plus 5 per cent. of the amount by which the net wealth exceeds Rs. 15,00,000;

Provided that for the purposes of this item,—

(i) no wealth-tax shall be payable where the net wealth does not exceed Rs. 1,00,000;

(ii) the wealth-tax payable shall, in no case, exceed 5 per cent. of the amount by which the net wealth exceeds Rs. 1,00,000.

(2) In the case of every Hindu undivided family which has at least one member whose net wealth assessable for the assessment year exceeds Rs. 1,00,000, —

#### Rate of tax

(a) where the net wealth does not exceed Rs. 2,50,000  $1\frac{1}{2}$  per cent. of the net wealth;

(b) where the net wealth exceeds Rs. 2,50,000 but does not exceed Rs. 5,00,000 Rs. 3,750 plus 2 per cent. of the amount by which the net wealth exceeds Rs. 2,50,000;

(c) where the net wealth exceeds Rs. 5,00,000 but does not exceed Rs. 10,00,000 Rs. 8,750 plus 3 per cent. of the amount by which the net wealth exceeds Rs. 5,00,000;

(d) where the net wealth exceeds Rs. 10,00,000 Rs. 23,750 plus 5 per cent. of the amount by which the net wealth exceeds Rs. 10,00,000:

Provided that for the purposes of this item, —

(i) no wealth-tax shall be payable where the net wealth does not exceed Rs. 1,00,000;

(ii) the wealth-tax payable shall, in no case, exceed 5 per cent. of the amount by which the net wealth exceeds Rs. 1,00,000."

#### Gift-tax

27. *Amendment of Act 18 of 1958.* — In section 22 of the Gift-tax Act, 1958, after sub-section (1B), the following sub-section shall be inserted with effect from the 1st day of June, 1979, namely:—

"(1C) Notwithstanding anything contained in sub-section (1), the Board may, by order in writing, transfer any appeal which is pending before an Appellate Assistant Commissioner and any matter arising out of or connected with such appeal and which is so pending, to the Commissioner (Appeals) if the Board is satisfied that it is necessary or expedient so to do having regard to the nature of the case, the complexities involved and other relevant considerations and the Commissioner (Appeals) may proceed with such appeal or matter from the stage at which it was before it was so transferred:

Provided that the appellant may demand that before proceeding further with the appeal or matter, the previous proceeding or any part thereof be re-opened or that he be re-heard."

#### CHAPTER IV

#### Indirect taxes

28. *Amendment of Act 51 of 1975.* — The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), shall be amended in the manner specified in the Second Schedule.

29. *Amendment of Act 1 of 1944.* — (1) The Central Excises and Salt Act, 1944 (hereinafter referred to

as the Central Excises Act), shall be amended in the manner specified in the Third Schedule.

(2) The First Schedule to the Central Excises Act shall have and shall be deemed to have had effect as if —

(a) the following Items (hereafter in this section referred to as "the said Items") had been inserted therein at the places indicated by their respective numbers, with effect on and from the 1st day of March, 1979, namely: —

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)
"47.	LOCKS, ALL SORTS, AND KEYS THEREFOR.	Twenty per cent. <i>ad valorem</i> .
<i>Explanation.</i> — "Lock" means a locking device operated by a key or controlled by a combination of letters or figures.		
59.	TOOTH BRUSHES.	Twenty-five per cent. <i>ad valorem</i> ."

(b) the said Items had been omitted on the appointed day,

and the provisions of section 6 of the ned in the Provisional Collection of Taxes tion to the omission of the said Items effected by clause (b), apply as they apply in relation to the repeal by a Central Act of an enactment.

10 of 1897.

(3) Notwithstanding anything contained in the Provisional Collection of Taxes Act, 1931, anything done or purported to have been done, or any action taken or purported to have been taken, before the appointed day under the Central Excises Act by virtue of clause (v) or clause (vi) of Part II of the Third Schedule to the Finance Bill, 1979 read with the Provisional Collection of Taxes Act, 1931, shall be deemed to have been done or taken, for all purposes, under the First Schedule to the Central Excises Act as amended by sub-section (2).

16 of 1931.

*Explanation.* — For the purposes of sub-sections (2) and (3), "appointed day" means the day of the coming into force of this section.

30. *Amendment of Act 58 of 1957.* — The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act), shall be amended in the manner specified in the Fourth Schedule.

31. *Auxiliary duties of customs.* — (1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, or in that Schedule as amended from time to time, there shall be levied and collected as an auxiliary duty of customs an amount equal to twenty per cent. of the value of the goods as determined in accordance with the provisions of sec-

tion 14 of the Customs Act, 1962 (hereinafter referred to as the Customs Act). 52 of 1962.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1980, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act. 10 of 1897.

(3) The auxiliary duties of customs referred to in sub-section (1) shall be in addition to any duties of customs chargeable on such goods under the Customs Act, or any other law for the time being in force.

(4) The provisions of the Customs Act and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the auxiliary duties of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations, as the case may be.

32. *Special duties of excise.* — (1) In the case of goods chargeable with a duty of excise under the Central Excises Act as amended from time to time, read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable, there shall be levied and collected a special duty of excise equal to five per cent. of the amount so chargeable on such goods.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1980, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897, shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act. 10 of 1897.

(3) The special duties of excise referred to in sub-section (1) shall be in addition to any duties of excise chargeable on such goods under the Central Excises Act, or any other law for the time being in force.

(4) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the special duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

#### CHAPTER V Foreign travel Tax

33. *Extent and commencement.* — (1) This Chapter extends to the whole of India.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

34. *Definitions.* — In this Chapter, unless the context otherwise requires, —

(a) "aircraft" means an aircraft as defined in section 2 of the Aircraft Act, 1934, which is used (whether exclusively or not) for the carriage of passengers; 22 of 1934.

(b) "carrier" means the person or authority undertaking the carriage of a passenger on an international journey and includes any agent, representative or other person acting on behalf of such person or authority;

(c) "customs port" and "customs airport" mean, respectively, a port or an airport appointed as such under clause (a) of section 7 of the Customs Act, 1962; 52 of 1962.

(d) "international journey", in relation to a passenger, means his journey from any customs port or customs airport on board any ship or aircraft to a place outside India;

(e) "passenger" means any person boarding, at any customs port or customs airport, a ship or an aircraft for performing an international journey, but does not include —

(a) a person who has arrived at such customs port or customs airport from a place outside India and is in transit through India:

Provided that he continues his journey to a place outside India —

(i) on board the same ship and as part of the same voyage of the ship; or

(ii) by the same aircraft and the flight having the same number by which he arrived; or

(b) a person employed or engaged in any capacity on board the ship or aircraft on the business thereof;

(f) "ship" means a ship used (whether exclusively or not) for the carriage of passengers.

35. *Foreign travel tax.* — (1) With effect from the date of commencement of this Chapter, there shall be levied on all passengers embarking on international journeys a tax (hereafter in this Chapter referred to as the foreign travel tax) —

(i) at the rate of one hundred rupees for every such journey to any place outside India other than a place in a neighbouring country.

(ii) at the rate of fifty rupees for every such journey, where such journey is to any place in a neighbouring country.

*Explanation.* — For the purposes of this sub-section, "neighbouring country" means any country which the Central Government may, having regard to the classes of persons who generally perform journeys to such country, the distance between India and such country, the means of communications available for reaching such country and any other relevant circumstances, specify in this behalf by notification in the Official Gazette.

(2) In accordance with the rules made under this Chapter, the foreign travel tax shall be collected by the officers of

customs appointed under the Customs Act, 1962, or such officers of the Central Government or the State Government or the International Airports Authority of India constituted under the International Airports Authority Act, 1971, or such carriers, as may be authorised in this behalf by the Central Government by notification in the Official Gazette and paid to the credit of the Central Government.

52 of 1962.

43 of 1971.

36. *Power to exempt.* — Notwithstanding anything contained in this Chapter, the Central Government may, by notification in the Official Gazette, and subject to such conditions and limitations as may be specified therein, exempt, wholly or to such extent as may be specified in the notification, any class or classes of passengers or any category or categories of passengers under any such class from the payment of foreign travel tax if that Government is satisfied that it is necessary or expedient so to do, having regard to the place of destination, purposes of the journey and any other special circumstances.

37. *Passenger not to be permitted to board ship or aircraft without payment travel tax.* — No carrier or other person in charge of a ship or an aircraft shall allow any passenger to board the ship or aircraft unless such passenger has paid the tax payable by him under this Chapter.

38. *Penalties.* — (1) Every passenger who embarks or attempts to embark on an international journey without paying the tax payable by him under this Chapter shall, in addition to his liability to pay the tax, be liable to a penalty not exceeding two hundred rupees.

(2) Every carrier or other person in charge of a ship or an aircraft, who, in contravention of the provisions of section 37, allows any passenger or passengers to board the ship or aircraft, shall be liable to a penalty not exceeding three times the amount or the aggregate amount of the tax payable by the passenger or passengers so allowed to board the ship or aircraft.

(3) Any penalty under this section may be adjudged, collected and paid to the credit of the Central Government by such authority and in such manner as may be specified in the rules made under this Chapter.

39. *Protection of action taken in good faith.* — No suit or other legal proceeding shall lie against the Central Government and no suit, prosecution or other legal proceeding shall lie against any officer of the Central Government or the State Government or the International Airports Authority of India referred to in sub-section (2) of section 35 for anything in good faith done or intended to be done in pursuance of this Chapter or the rules made thereunder.

40. *Power to make rules.* — (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Chapter.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for —

(a) the collection of the foreign travel tax including the charges for collection payable to any State Government or the International Airports Authority of India referred to in sub-section (2) of section 35 or any carrier, the authorities by whom adjudication of penalties or other functions under this Chapter shall be discharged, the manner in which such tax, penalties or other sums due under this Chapter shall be payable, the manner in which such tax, penalties or other sums shall be collected and paid to the credit of the Central Government and the procedure for claiming refund of any amount paid under this Chapter;

(b) the powers of officers authorised under sub-section (2) of section 35 to enter, inspect and search any ship or aircraft for the purpose of carrying on any duty imposed on such officer by or under this Chapter;

Provided that the provisions of the Code of Criminal Procedure, 1973, relating to searches, shall, so far as they are applicable, apply in relation to searches under rules made under this Chapter; 2 of 1974.

(c) the procedure for adjudication of penalties;

(d) appeals against orders made under this Chapter, the manner in which and the time within which such appeals may be preferred and the fees payable therefor;

(e) the returns and other particulars and information which may be required to be furnished for the purposes of this Chapter, the persons or authorities by or to whom or which, and the intervals at which, such returns, particulars and information shall be furnished;

(f) any other matter which is to be, or may be, provided for by rules under this Chapter.

41. *Rules and notifications to be laid before Parliament.* — Every rule made under this Chapter and every notification issued under the *Explanation* to sub-section (1) of section 35 or section 36 shall be laid as soon as may be after it is made or issued before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or notification or both Houses agree that the rule should not be made or the notification should not be issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification.

42. *Cesser of operation of Chapter VII of Act 32 of 1971 and saving.* — Chapter VII of the Finance (No. 2) Act, 1971 (relating to foreign travel tax) shall cease to have effect except as respects things done or omitted to be done before such cesser; and section 6 of the General



Clauses Act, 1897 shall apply upon such 10 of 1897.  
cesser as if the said Chapter had then  
been repealed by a Central Act.

CHAPTER VI  
Miscellaneous

43. *Amendment of Act 6 of 1898.*—In the First Schedule to the Indian Post Office Act, 1898, for the sub-headings "Letters" and "Letter-cards" and the entries under those sub-headings, the following shall be substituted, namely:—

"Letters

For a weight not exceeding ten 30 paise.  
grams

For every ten grams or fraction 15 paise.  
thereof, exceeding ten grams

Letter-cards

For a letter-card 25 paise."

44. *Amendment of Act 10 of 1963.*—In the Agricultural Refinance and Development Corporation Act, 1963, after section 42, the following section shall be inserted, namely:—

"42A. *Corporation to be exempt from income-tax and surtax for a certain period.*—Notwithstanding anything contained in the Income-tax Act, 1961 or the Companies (Profits) Surtax Act, 1964, the Corporation shall not be liable to pay any tax under either of the said Acts on its income, profits or gains for the previous year relevant to the assessment year commencing on the 1st day of April, 1979 and for the four previous years next following that previous year."

45. *Amendment of Act 21 of 1973.*—In section 23 of the Finance Act, 1973, for the words "six previous years", the words "seven previous years" shall be substituted.

46. *Amendment of Act 38 of 1974.*—In the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974,—

(a) in section 3, in sub-section (1), for the figures, letters and words "1st day of April, 1980", the figures, letters and words "1st day of April, 1982" shall be substituted;

(b) in section 4, in sub-section (1), in clause (iii), for the words, figures and letters "on the 1st day of April, 1979", the words, figures, letters and brackets "on the 1st day of April, 1979 and every subsequent assessment year (not being an assessment year commencing on or after the 1st day of April, 1982)" shall be substituted.

THE FIRST SCHEDULE

(See section 2)

PART I

Income-Tax and Surcharge on Income-Tax

Paragraph A

Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of

persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

Rates of income-tax

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 8,000                           | Nil;   |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000    | 15 per cent. of the amount by which the total income exceeds Rs. 8,000;                    |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000   | Rs. 1,050 plus 18 per cent. of the amount by which the total income exceeds Rs. 15,000;    |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000   | Rs. 1,950 plus 25 per cent. of the amount by which the total income exceeds Rs. 20,000;    |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000   | Rs. 3,200 plus 30 per cent. of the amount by which the total income exceeds Rs. 25,000;    |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000   | Rs. 4,700 plus 40 per cent. of the amount by which the total income exceeds Rs. 30,000;    |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000   | Rs. 12,700 plus 50 per cent. of the amount by which the total income exceeds Rs. 50,000;   |
| (8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000 | Rs. 22,700 plus 55 per cent. of the amount by which the total income exceeds Rs. 70,000;   |
| (9) where the total income exceeds Rs. 1,00,000                                | Rs. 39,200 plus 60 per cent. of the amount by which the total income exceeds Rs. 1,00,000; |

Provided that for the purposes of this Sub-Paragraph,—

(i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;

(ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,540, the income-tax payable thereon shall not exceed seventy per cent. of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Sub-Paragraph II*

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1979 exceeds Rs. 10,000, —

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 8,000                         | Nil;   |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000  | 18 per cent. of the amount by which the total income exceeds Rs. 8,000;                  |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,260 plus 25 per cent. of the amount by which the total income exceeds Rs. 15,000;  |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 2,510 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000;  |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 | Rs. 4,010 plus 40 per cent. of the amount by which the total income exceeds Rs. 25,000;  |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 6,010 plus 50 per cent. of the amount by which the total income exceeds Rs. 30,000;  |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 | Rs. 16,010 plus 55 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the total income exceeds Rs. 70,000                                | Rs. 27,010 plus 60 per cent. of the amount by which the total income exceeds Rs. 70,000; |

Provided that for the purposes of this Sub-Paragraph, —

(i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;

(ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,690, the income-tax payable thereon shall not exceed seventy per cent. of the amount by which the total income exceeds Rs. 10,000.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Paragraph B*

In the case of every co-operative society, —

*Rates of income-tax*

- |  |   |
|--|---|
| (1) where the total income does not exceed Rs. 10,000                        | 15 per cent. of the total income;   |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,500 plus 25 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000                                | Rs. 4,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 20,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Paragraph C**Sub-Paragraph I*

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies, —

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 10,000                          | Nil  |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000   | 5 per cent. of the amount by which the total income exceeds Rs. 10,000;                    |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000   | Rs. 750 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;       |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,500 plus 15 per cent. of the amount by which the total income exceeds Rs. 50,000;    |
| (5) where the total income exceeds Rs. 1,00,000                                | Rs. 10,000 plus 24 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Sub-Paragraph II*

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income, —

*Rates of income-tax*

- |  |   |
|--|---|
| (1) where the total income does not exceed Rs. 10,000                          | Nil   |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000   | 4 per cent. of the amount by which the total income exceeds Rs. 10,000;                   |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000   | Rs. 600 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;      |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,350 plus 13 per cent. of the amount by which the total income exceeds Rs. 50,000;   |
| (5) where the total income exceeds Rs. 1,00,000                                | Rs. 8,850 plus 22 per cent. of the amount by which the total income exceeds Rs. 1,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Explanation.* — For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

*Paragraph D*

In the case of every local authority, —

*Rate of income-tax*

On the whole of the total income 50 per cent.

*Surcharge on income-tax*

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

*Paragraph E*

In the case of a company, —

*Rates of income-tax*

I. In the case of a domestic company, —

- (1) where the company is a company in which the public are substantially interested, —

(i) in a case where the total income does not exceed Rs. 1,00,000 45 per cent. of the total income;

(ii) in a case where the total income exceeds Rs. 1,00,000 55 per cent. of the total income;

(2) where the company is not a company in which the public are substantially interested, —

(i) in the case of an industrial company, —

(a) where the total income does not exceed Rs. 2,00,000 55 per cent. of the total income;

(b) where the total income exceeds Rs. 2,00,000 60 per cent. of the total income;

(ii) in any other case 65 per cent. of the total income;

Provided that —

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000, shall not exceed the aggregate of —

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of —

(a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company, —

(i) on so much of the total income as consists of —

(a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

(ii) on the balance, if any, of the total income

#### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent. of such income-tax.

### PART II

#### Rates for deduction of tax at source in certain cases

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to deduction at the following rates:—

	Income-tax	
	Rate of income-tax	Rate of surcharge
1. In the case of a person other than a company—		
(a) where the person is resident in India—		
(i) on income by way of interest other than "Interest on securities"	10 per cent.	Nil;
(ii) on income by way of winnings from lotteries and crossword puzzles	30 per cent.	6 per cent.;
(iii) on income by way of winnings from horse races	30 per cent.	6 per cent.;
(iv) on income by way of insurance commission	10 per cent.	Nil;
(v) on income by way of interest payable on—	10 per cent.	Nil;
(A) any security, other than a tax-free security, of the Central or a State Government		
(B) any debentures or other secu-		

	Income-tax	
	Rate of income-tax	Rate of surcharge

rities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act:

(C) any debentures issued by a company where such debentures are listed in a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956, and any rules made thereunder

42 of 1956.

(vi) on any other income (excluding interest payable on a tax-free security)

(b) where the person is not resident in India—

(i) on the whole income (excluding interest payable on a tax-free security)

income-tax at 30 per cent. and surcharge at 6 per cent. of the amount of the income,

or

income-tax and surcharge on income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income,

whichever is higher;

(ii) on income by way of interest payable on a tax-free security

2. In the case of a company—

(a) where the company is a domestic company—

(i) on income by way of interest other than "Interest on securities"

(ii) on any other income (excluding interest payable on a tax-free security)

	Income-tax			Income-tax	
	Rate of income-tax	Rate of surcharge		Rate of income-tax	Rate of surcharge
(b) where the company is not a domestic company —					
(i) on income by way of dividends payable by any domestic company	25 per cent.	Nil;			
(ii) on income by way of royalty payable by an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern	40 per cent.	Nil;			
(iii) on income by way of royalty [not being royalty of the nature referred to in sub-item (b) (ii)] payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government, —					
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976.	50 per cent.	3.75 per cent;			
(B) where the agreement is made after the 31st day of March, 1976 —					
(1) on so much of the amount of such income as consists of lump sum consideration for the transfer outside India of, or the imparting of information outside India in respect of, any da-	20 per cent.	Nil;			
ta, documenta- tion, drawing or specification re- lating to any pa- tent, invention, model, design, secret formula or process, or trade mark or similar property					
(2) on the ba- lance, if any, of such income.	40 per cent.	Nil;			
(iv) on income by way of fees for technical services payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Govern- ment —					
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent.	3.75 per cent;			
(B) where the agreement is made after the 31st day of March, 1976	40 per cent.	Nil;			
(v) on income by way of interest paya- ble on a tax-free se- curity	44 per cent.	3.3 per cent;			
(vi) on any other income	70 per cent.	5.25 per cent.			
PART III					
<i>Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the head "Salaries" or any payment referred to in sub-section (9) of section 80E and computing "advance tax".</i>					
In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" (not being "ad-					

vance tax" in respect of any income chargeable to tax under Chapter XII or section 164 of the Income-tax Act at the rates as specified in that Chapter or section), shall be so calculated, charged, deducted or computed at the following rate or rates:—

#### Paragraph A

##### Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies, —

##### Rates of income-tax

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 8,000                           | Nil;   |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000    | 15 per cent. of the amount by which the total income exceeds Rs. 8,000;                    |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000   | Rs. 1,050 plus 18 per cent. of the amount by which the total income exceeds Rs. 15,000;    |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000   | Rs. 1,950 plus 25 per cent. of the amount by which the total income exceeds Rs. 20,000;    |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000   | Rs. 3,200 plus 30 per cent. of the amount by which the total income exceeds Rs. 25,000;    |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000.  | Rs. 4,700 plus 40 per cent. of the amount by which the total income exceeds Rs. 30,000;    |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000   | Rs. 12,700 plus 50 per cent. of the amount by which the total income exceeds Rs. 50,000;   |
| (8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000 | Rs. 22,700 plus 55 per cent. of the amount by which the total income exceeds Rs. 70,000;   |
| (9) where the total income exceeds Rs. 1,00,000                                | Rs. 39,200 plus 60 per cent. of the amount by which the total income exceeds Rs. 1,00,000; |

Provided that for the purposes of this Sub-Paragraph, —

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 12,000, the income-tax payable thereon shall not exceed thirty per cent. of the amount by which the total income exceeds Rs. 10,000.

#### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

##### Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1980 exceeds Rs. 10,000, —

##### Rates of income-tax

- |   |  |
|---|--|
| (1) where the total income does not exceed Rs. 8,000                          | Nil;   |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000   | 18 per cent. of the amount by which the total income exceeds Rs. 8,000;                  |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000  | Rs. 1,260 plus 25 per cent. of the amount by which the total income exceeds Rs. 15,000;  |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000  | Rs. 2,510 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000;  |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000  | Rs. 4,010 plus 40 per cent. of the amount by which the total income exceeds Rs. 25,000;  |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000. | Rs. 6,010 plus 50 per cent. of the amount by which the total income exceeds Rs. 30,000;  |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000  | Rs. 16,010 plus 55 per cent. of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the total income exceeds Rs. 70,000                                 | Rs. 27,010 plus 60 per cent. of the amount by which the total income exceeds Rs. 70,000; |

Provided that for the purposes of this Sub-Paragraph, —

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 13,000, the income-tax payable thereon shall not exceed thirty per cent. of the amount by which the total income exceeds Rs. 10,000.

#### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.



**Paragraph B**

In the case of every co-operative society, —

**Rates of income-tax**

- (1) where the total income does not exceed Rs. 10,000 15 per cent. of the total income;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 Rs. 1,500 plus 25 per cent. of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 20,000 Rs. 4,000 plus 40 per cent. of the amount by which the total income exceeds Rs. 20,000.

**Surcharge on income-tax**

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

**Paragraph C****Sub-Paragraph I**

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies, —

**Rates of income-tax**

- (1) where the total income does not exceed Rs. 10,000 Nil;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 5 per cent. of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 Rs. 750 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;
- (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 2,500 plus 15 per cent. of the amount by which the total income exceeds Rs. 50,000;
- (5) where the total income exceeds Rs. 1,00,000 Rs. 10,000 plus 24 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

**Surcharge on income-tax**

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

**Sub-Paragraph II**

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent. of such total income, —

**Rates of income-tax**

- (1) where the total income does not exceed Rs. 10,000 Nil;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 4 per cent. of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 Rs. 600 plus 7 per cent. of the amount by which the total income exceeds Rs. 25,000;
- (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 2,350 plus 13 per cent. of the amount by which the total income exceeds Rs. 50,000;
- (5) where the total income exceeds Rs. 1,00,000 Rs. 8,850 plus 22 per cent. of the amount by which the total income exceeds Rs. 1,00,000.

**Surcharge on income-tax**

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

**Explanation.** — For the purposes of this Paragraph, "registered firm" includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

**Paragraph D**

In the case of every local authority,

**Rate of income-tax**

On the whole of the total income 50 per cent.

**Surcharge on income-tax**

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

**Paragraph E**

In the case of a company, —

**Rates of income-tax**

I. In the case of a domestic company, —

(1) where the company is a company in which the public are substantially interested, —

(i) in a case where the total income does not exceed Rs. 1,00,000 45 per cent. of the total income;

(ii) in a case where the total income exceeds Rs. 1,00,000 55 per cent. of the total income;

(2) where the company is not a company in which the public are substantially interested, —

(i) in the case of an industrial company, —

(a) where the total income does not exceed Rs. 2,00,000 55 per cent. of the total income;

(b) where the total income exceeds Rs. 2,00,000 60 per cent. of the total income;

(ii) in any other case 65 per cent. of the total income:

Provided that —

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000 shall not exceed the aggregate of —

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of —

(a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent. of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company, —

(i) on so much of the total income as consists of —

(a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an

agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 70 per cent.

#### *Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of seven and a half per cent. of such income-tax.

### PART IV

[See section 2(7) (e)]

#### Rules for Computation of net Agricultural Income

*Rule 1.* — Agricultural income of the nature referred to in sub-clause (a) of clause (1) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

*Rule 2.* — Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 34, 36, 37, 38, 40, 40A, [other than sub-sections (3) and (4) thereof], 41, 43, and 43A of the Income-tax Act shall, so far as may be, apply accordingly.

*Rule 3.* — Agricultural income of the nature referred to in sub-clause (c) of clause (1) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of the said section 23 shall apply subject to the modifications that the references to "total income" therein shall be construed as references to net agricultural income and that the words, figures and letter "and before making any deduction under Chapter VIA" shall be omitted.

**Rule 4.**—Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent. of such income shall be regarded as the agricultural income of the assessee.

**Rule 5.**—Where the assessee is a partner of a registered or an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act, which in the previous year has any agricultural income, or is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of the said section 183 and which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then, the agricultural income or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in the sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act and the share so computed shall be regarded as the agricultural income or loss of the assessee.

**Rule 6.**—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

**Rule 7.**—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of section 183 of the Income-tax Act or is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the firm, association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

**Rule 8.**—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

**Rule 9.**—(1) Where the assessee has, in the previous year relevant to the assessment year com-

mencing on the 1st day of April, 1979, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April 1977 or the 1st day of April, 1978, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act, —

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous years relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977, or the 1st day of April, 1978,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April, 1977, or the 1st day of April, 1978,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, or the 1st day of April, 1978,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1978, and

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1979.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1980 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979, is a loss, then, for the purposes of sub-section (6) of section 2 of this Act, —

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to

the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977 or the first day of April, 1978 or the 1st day of April, 1979,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1978, or the 1st day of April, 1979,

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1979, and

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1979,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1980 or the period aforesaid.

(3) Where a change has occurred in the constitution of a firm, nothing in sub-rule (1) or sub-rule (2) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.

(4) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Income-tax Officer under the provisions of these rules, or the rules contained in Part IV of the First Schedule to the Finance Act,

1974, or of the First Schedule to the Finance Act, 1975, or of the First Schedule to the Finance Act, 1976, or of the First Schedule to the Finance (No. 2) Act, 1977, or of the Schedule to the Finance Act, 1978, shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

**Rule 10.**—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

**Rule 11.**—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

**Rule 12.**—For the purposes of computing the net agricultural income of the assessee, the Income-tax Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

## THE SECOND SCHEDULE

(See section 28)

### PART I

In the First Schedule to the Customs Tariff Act, the existing entry "Camphor" occurring in column (2) against sub-heading No. (10) of Heading No. 29.01/45 shall be omitted.

### Part II

Heading No.	Sub-heading No. and description of article	Rate of duty		Duration when rates of duty are protective
		Standard	Preferential Areas	
(1)	(2)	(3)	(4)	(5)

In the First Schedule to the Customs Tariff Act, in Heading No. 29.01/45, after sub-heading No. (20), the following sub-heading shall be inserted, namely:—

"(21)	Camphor	100%	..	.."
-------	---------	------	----	-----

## THE THIRD SCHEDULE

(See section 29)

### PART I

In the First Schedule to the Central Excises Act,—

(i) in Item No. 1A, for each of the entries in the third column against sub-items (1), (2), (3) and (4), the entry "Twenty per cent. *ad valorem*." shall be substituted;

(ii) in Item No. 1B, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(iii) in Item No. 1C, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(iv) in Item No. 1D, for the entry in the third column against sub-item (2), the entry "Sixty per cent. *ad valorem*." shall be substituted;

(v) in Item No. 1E, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(vi) in Item No. 2, in the entry in the third column against sub-item (2), for the words "Twenty per cent. *ad valorem*.", the words "Twenty-five per cent. *ad valorem*." shall be substituted;

(vii) in Item No. 4, under "II. Manufactured tobacco —", for the entries in the third column against sub-items (2), (3) (i), (3) (ii), (4), (5) and (6), the entries "Three hundred per cent. *ad valorem*. plus twenty rupees per thousand.", "Six rupees per thousand.", "Three rupees per thousand.", "Three hundred per cent. *ad valorem*.", "Thirty per cent. *ad valorem*." and "Six rupees per kilogram." shall, respectively, be substituted;

(viii) in Item No. 5, for the entry in the third column, the entry "Nil" shall be substituted;

(ix) in Item No. 6, for the entry in the third column, the entry "Two thousand seven hundred and fifty rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(x) in Item No. 7, for the entry in the third column, the entry "Five hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(xi) in Item No. 11A, for the entry in the third column, against sub-item (2), the entry "Four hundred rupees per metric tonne." shall be substituted;

(xii) in Item No. 14, for each of the entries in the third column against sub-item I(2) (i), I(2) (iv), III(i) and III (ii), the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xiii) in Item No. 14AA, for the entry in the third column against sub-item (1), the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(xiv) in Item No. 14DD, for the entry in the third column, the entry "Thirty per cent. *ad valorem*." shall be substituted;

(xv) in Item No. 14F, for the entry in the third column, the entry "One hundred per cent. *ad valorem*." shall be substituted;

(xvi) in Item No. 14FF, for the entry in the third column, the entry "Twenty-five per cent. *ad valorem*." shall be substituted;

(xvii) in Item No. 14H, —

(a) for each of the entries in the third column against sub-items (i), (ii) and (iii), the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(b) for the entry in the third column against sub-item (iv), the entry "Rupee one per kilogram." shall be substituted;

(c) for the entry in the third column against sub-item (v), the entry "Thirty per cent. *ad valorem*." shall be substituted;

(d) for the entry in the third column against sub-item (vi), the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(xviii) in Item No. 15, for the entry in the third column against sub-item (1), the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xix) in Item No. 15A, —

(a) for each of the entries in the third column against sub-items (3) and (4), the entry "Seventy-five per cent. *ad valorem*." shall be substituted;

(b) the *Explanation* shall be numbered as *Explanation I*, and after that *Explanation* as so numbered, the following *Explanation* shall be inserted, namely: —

"*Explanation II*. — This Item does not include electrical insulators or electrical insulating fittings or parts of such insulators or insulating fittings."

(xx) in Item No. 15AA, for the entry in the third column, the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xxi) in Item No. 15D, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(xxii) in Item No. 16A, for the entries in the third column against sub-items (1), (2), (3) and (4), the entries "Fifty-five per cent. *ad valorem*.", "Thirty-five per cent. *ad valorem*.", "Twenty-five per cent. *ad valorem*." and "Twenty-five per cent. *ad valorem*." shall, respectively, be substituted;

(xxiii) in Item No. 16B, for the entry in the third column against sub-item (ii), the entry "Thirty per cent. *ad valorem*." shall be substituted;

(xxiv) in Item No. 18, for the entry in the third column against sub-item III (i), the entry "Six paise per count per kilogram." shall be substituted;

(xxv) in Item No. 18A, for the entry in the third column against sub-item (i), the entry "Six paise per count per kilogram." shall be substituted;

(xxvi) in Item No. 19, after *Explanation II*, the following *Explanation* shall be inserted, namely: —

"*Explanation III*. — This Item does not include floor coverings, falling under Item No. 22G."

(xxvii) in Item No. 21, —

(a) for the entry in the third column against sub-item (1), the entry "Twelve per cent. *ad valorem*." shall be substituted;

(b) after *Explanation II*, the following *Explanation* shall be inserted, namely: —

"*Explanation III*. — This Item does not include floor coverings, falling under Item No. 22G."

(xxviii) in Item No. 22, after *Explanation III*, the following *Explanation* shall be inserted, namely: —

"*Explanation IV*. — This Item does not include floor coverings, falling under Item No. 22G."

(xxxix) in Item No. 22C, for the entry in the third column, the entry "Thirty per cent. *ad valorem*." shall be substituted;

(xxxix) in Item No. 22E, for the entry in the third column, the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xxxix) in Item No. 22F, —

(a) the *Explanation* shall be numbered as *Explanation I*, and for clause (iv) of the *Explanation* as so numbered, the following clause shall be substituted, namely: —

"(iv) manufactures in which mineral fibres or yarn or both predominate or predominates in weight.";

(b) after *Explanation I* as so numbered, the following *Explanation* shall be inserted, namely: —

"*Explanation II*. — This Item does not include asbestos cement products.";

(xxxix) in Item No. 23A, —

(a) for sub-item (1), the following sub-item shall be substituted, namely: —

'(1) Flat glass      Thirty-five per cent.  
   *ad valorem*.'

*Explanation*. — "Flat glass" includes sheet glass, wired glass and rolled glass whether in the form of plate glass, figured glass or in any other form.

(b) for sub-item (4), the following sub-item shall be substituted, namely: —

"(4) Other glass      Thirty-five per cent.  
and glass-ware in-      *ad valorem*.";   
cluding tableware

(c) the following *Explanation* shall be inserted at the end, namely: —

"*Explanation*. — This Item does not include electrical insulators or electrical insulating fittings or parts of such insulators or insulating fittings.";

(xxxix) in Item No. 23B, —

(a) for the entry in the third column against sub-item (4), the entry "Thirty per cent. *ad valorem*." shall be substituted;

(b) the *Explanation* shall be numbered as *Explanation I*, and after that *Explanation* as so numbered, the following *Explanation* shall be inserted, namely: —

"*Explanation II*. — This Item does not include electrical insulators or electrical insulating fittings or parts of such insulators or insulating fittings.";

(xxxix) in Item No. 28A, for the entry in the third column, the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xxxix) in Item No. 29A, for the entries in the third column against sub-items (1) and (2), the entries "Eighty per cent. *ad valorem*." and "One hundred and ten per cent. *ad valorem*." shall, respectively, be substituted;

(xxxix) in Item No. 30, "A. Motors which operate on alternating current —", for the entry in the third column against sub-item (2) (i), the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xxxix) in Item No. 30B, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(xxxix) in Item No. 32, for the entry in the third column against sub-item (1), the entry "Thirty per cent. *ad valorem*." shall be substituted;

(xxxix) in Item No. 33A, —

(a) for the entry in the third column against sub-item (1), the entry "Thirty per cent. *ad valorem*." shall be substituted;

(b) for each of the entries in the third column against sub-items (2), (3) and (4), the entry "Forty per cent. *ad valorem*." shall be substituted;

(xli) in Item No. 33B, for the entry in the third column against sub-item (i), the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xli) in Item No. 33C, for the entry in the third column, the entry "Thirty per cent. *ad valorem*." shall be substituted;

(xlii) in Item No. 33D, for the entry in the third column, the entry "Twenty per cent. *ad valorem*." shall be substituted;

(xlii) in Item No. 33DD, for the entry in the third column, the entry "Twenty-five per cent. *ad valorem*." shall be substituted;

(xlii) in Item No. 33F, for each of the entries in the third column against sub-items (1) and (2), the entry "Forty per cent. *ad valorem*." shall be substituted;

(xlii) in Item No. 34, —

(a) under "I. Motor vehicles —", for the entries in the third column against sub-items (1), 2(i), 2(ii) and (3), the entries "Twenty per cent. *ad valorem*.", "Twenty-five per cent. *ad valorem*.", "Thirty per cent. *ad valorem*." and "Twenty-five per cent. *ad valorem*." shall, respectively, be substituted;

(b) under "III. Trailers.", for the entry in the third column, the entry "Ten per cent. *ad valorem*." shall be substituted;

(xlii) in Item No. 34B, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(xlii) Item No. 35 shall be omitted;

(xlii) in Item No. 37A, for the entry in the third column against sub-item (i), the entry "Twenty-five per cent. *ad valorem*." shall be substituted;

(xlii) in Item No. 37AA, for the entry in the third column, the entry "Forty per cent. *ad valorem*." shall be substituted;

(i) in Item No. 37B, for the entries in the third column against sub-items (1) and (2), the entries "Twenty-five per cent. *ad valorem*." and "Thirty-five per cent. *ad valorem*." shall, respectively, be substituted;

(ii) in Item No. 38, for the entry in the third column, the entry "One rupee and thirty paise for



every 1,000 matches or fraction thereof." shall be substituted;

(lii) in Item No. 40, for the entry in the third column, the entry "Twenty-five per cent. *ad valorem*." shall be substituted;

(liii) in Item No. 43, for the entry in the second column, the following entry shall be substituted, namely: —

"WOOL TOPS AND CARDED GILLED SLIVERS CONTAINING, IN EITHER CASE, MORE THAN FIFTY PER CENT. BY WEIGHT OF WOOL CALCULATED ON THE TOTAL FIBRE CONTENT.";

(liv) in Item No. 45, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lv) in Item No. 48, for the entry in the third column, the entry "Thirty-five per cent. *ad valorem*." shall be substituted;

(lvi) in Item No. 51A, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lvii) in Item No. 52, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lviii) in Item No. 53, for the entries in the third column against sub-items (1) and (2), the entries "Twenty-five per cent. *ad valorem*." and "Thirty per cent. *ad valorem*." shall, respectively, be substituted;

(lix) in Item No. 56, for the entry in the third column, the entry "Thirty per cent. *ad valorem*." shall be substituted;

(lx) in Item No. 57, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lxi) in Item No. 58, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lxii) in Item No. 60, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lxiii) in Item No. 61, for the entry in the third column, the entry "Twenty per cent. *ad valorem*." shall be substituted;

(lxiv) in Item No. 63, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lxv) in Item No. 64, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted;

(lxvi) in Item No. 65, for the entry in the third column, the entry "Fifteen per cent. *ad valorem*." shall be substituted.

## PART II

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

In the First Schedule to the Central Excises Act, —

(i) in Item No. 4, under "II Manufactured tobacco —", after sub-item (6), the following sub-item shall be inserted, namely: —

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

"(7) Hookah tobacco Fifteen per cent. *ad valorem*.";

(ii) for Item No. 14C, the following Item shall be substituted, namely: —

"14C. GLYCERINE —

(1) Crude glycerine Fifteen per cent. *ad valorem*.";

(2) Glycerine, other than crude glycerine Fifteen per cent. *ad valorem*.";

(iii) after Item No. 22F, the following Item shall be inserted, namely: —

"22G. FLOOR COVERINGS, Thirty per cent. *ad valorem*.";

NAMELY: —  
CARPETS, CARPET-  
ING, AND RUGS,  
(MADE UP OR NOT)

*Explanation I.* — This Item does not include *Dari, Sataranji, Namdahs, Jute carpets and Coir carpets.*

*Explanation II.* — This Item shall include carpets, carpeting and rugs, having the characteristics of floor coverings but intended for use for any other purpose whatsoever.

(iv) for Item No. 34A, the following Item shall be substituted, namely: —

"34A. PARTS AND ACCESSORIES OF MOTOR VEHICLES AND TRACTORS, INCLUDING TRAILERS, THE FOLLOWING, NAMELY: — Twenty per cent. *ad valorem*.";

(i) Brake linings;

(ii) Clutch facings;

(iii) Engine valves;

(iv) Gaskets;

(v) Nozzles and nozzle holders;

(vi) Pistons;

(vii) Piston rings;

(viii) Gudgeon pins;

(ix) Circlips;

(x) Shock absorbers;

(xi) Sparking plugs;

(xii) Thin-walled bearings;

(xiii) Tie rod ends;

(xiv) Electric horns;

(xv) Filter elements, inserts and cartridges.

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

*Explanation I.* — The expression "Motor vehicles" has the meaning assigned to it in Item No. 34.

*Explanation II.* — The expression "Tractors" shall include agricultural tractors.

(v) for Item No. 68, the following Item shall be substituted, namely: —

"68. ALL OTHER GOODS, Eight per cent.  
NOT ELSEWHERE SPE- *ad valorem*."  
CIFIED, BUT EXCLU-  
DING —

(a) alcohol, all sorts,  
including alcoholic liquors  
for human consumption;

(b) opium, Indian hemp  
and other narcotic drugs  
and narcotics; and

(c) dutiable goods as  
defined in section 2(c) of  
the Medicinal and Toilet  
Preparations (Excise Du-  
ties) Act, 1955 (16 of  
1955).

#### THE FOURTH SCHEDULE

(See section 30)

In the First Schedule to the Additional Duties of Excise Act, in Item No. 4, under "II. Manufactured tobacco —", —

(i) for the entries in the third column against sub-items (2), (3) (i) and (3) (ii), the entries "One hundred per cent. *ad valorem*. plus ten rupees per thousand.", "Two rupees per thousand." and "One rupee per thousand." shall, respectively, be substituted;

(ii) after sub-item (4), the following sub-items shall be inserted, namely: —

"(5) Chewing tobacco	Ten per cent. <i>ad valorem</i> .
(6) Snuff	Two rupees per kilogram.
(7) Hookah tobacco	Five per cent. <i>ad valorem</i> ."

The Merchant Shipping (Amendment) Act, 1979

AN  
ACT

further to amend the Merchant Shipping Act, 1958.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows: —

1. *Short title.* — This Act may be called the Merchant Shipping (Amendment) Act, 1979.

2. *Insertion of new Part VIA.* — In the Merchant Shipping Act, 1958 (hereinafter referred to as the principal Act), after Part VI, the following Part shall be inserted, namely: —

#### PART VIA

or  
Obligation of certain certificate holders to serve .  
Government or in Indian Ships

87A. *Definitions.* — In this Part, unless the context otherwise requires, —

(a) "appointed day" means the date on which the Merchant Shipping (Amendment) Act, 1979, comes into force;

(b) "certificate" means —

(i) a certificate of competency referred to in section 78; or

(ii) a certificate of service referred to in section 80; or

(iii) a certificate of competency or service referred to in section 86,

which has been obtained by any person by availing of training facilities in any of the merchant navy training establishments in India or experience of sea service on board any Indian ship or Indian Naval ship;

(c) "Government" includes —

(i) a Board of Trustees constituted under the Major Port Trusts Act, 1963, for any port, 38 of 1963.

(ii) a corporation established by or under a Central, Provincial or State Act,

(iii) a Government company within the meaning of section 617 of the Companies Act, 1956, and 1 of 1956.

(iv) a Merchant Navy Training Institution financed wholly or mainly by Government;

(d) "suitable employment", in relation to the holder of any certificate, means employment in a capacity for which the holding of such certificate is an essential qualification.

87B. *Holders of certificates to serve the Government or in Indian ships for certain period.* —

(1) Every citizen of India who obtains, on or after the appointed day, a certificate shall be liable to serve the Government, or in any Indian ship, for such period not extending beyond four years from the date on which he obtains such certificate or for such shorter period as the Central Government may, by a general or special order published in the Official Gazette, specify.

(2) No citizen of India who has obtained, on or after the appointed day, a certificate shall accept any employment other than an employment under the Government or in any Indian ship, before the expiry of the period during which he is liable to serve the Government or in any Indian ship in accordance with the provisions of sub-section (1) and the orders made thereunder.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), a citizen of India who has obtained, on or after the appointed day,

two or more certificates shall not be liable to serve under the Government or in any Indian ship for any period or periods exceeding, or, as the case may be, exceeding in the aggregate, seven years or such shorter period as the Central Government may, by a general or special order published in the Official Gazette, specify.

87C. *Exemption from section 87B.* — (1) When any person referred to in section 87B has failed to secure suitable employment within a reasonable period from the date on which he applied for the same, he may make an application to the Director-General for exempting him from the requirements of sub-sections (1) and (2) of that section and if the Director-General is satisfied that the grounds stated in the application justify the exemption sought for, he shall, by order, exempt such person from the requirements of those sub-sections.

(2) The Director-General may, either on his own motion or on an application made by any person referred to in section 87B, by order in writing, exempt such person from the requirements of sub-sections (1) and (2) of that section, if the Director-General is satisfied —

(a) that it is necessary so to do for compliance with any request made by the Government of any foreign country to make available the services of Indian personnel for meeting shortage of qualified personnel in its ships or shore establishments, or for compliance with any request made by any agency of the United Nations Organisation for making available Indian personnel for providing consultancy services on its behalf in technical co-operation or technical assistance programme in any country; or

(b) that such person is likely to suffer undue hardship if he is not so exempted.

(3) An application for exemption under sub-section (2) shall set out clearly all the particulars on the basis of which such exemption is applied for.

(4) Every such application shall be disposed of by the Director-General as expeditiously as possible and where the Director-General refuses to grant the exemption applied for, he shall record his reasons therefor and communicate the same to the applicant.

(5) Where, within a period of forty-five days of the date of receipt of any such application, the Director-General does not refuse to grant the exemption applied for, or does not communicate the refusal to the applicant, the Director-General shall be deemed to have granted the exemption applied for.

(6) Where the Director-General refuses to grant the exemption applied for, the applicant may prefer an appeal against such refusal to the Central Government within thirty days of the receipt of the order of the Director-General refusing the exemption and the Central Government may make such orders as it deems fit:

Provided that the Central Government may admit any appeal after the expiry of the period aforesaid, if it is satisfied that the appellant had sufficient cause for not preferring the appeal in time:

Provided further that no order confirming the order of the Director-General shall be made under this sub-section without giving the appellant an opportunity to represent his case.

87D. *Particulars of certificate, etc., to be furnished.* — Every citizen of India who obtains, on or after the appointed day, a certificate, shall furnish, in such form and at such intervals as may be prescribed, particulars of the certificate or certificates obtained by him and of his employment.

3. *Amendment of section 377.* — In section 377 of the principal Act,—

(a) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Any certificate within the meaning of clause (b) of section 87A may be cancelled or suspended for any specified period by the Central Government if the person to whom such certificate has been granted has contravened the provisions of sub-section (1) or sub-section (2) of section 87B:

Provided that no order under this sub-section shall be passed by the Central Government unless the person concerned has been given an opportunity of making a representation against the order proposed.”;

(b) in sub-section (2), for the words, brackets and figure “sub-section (1) or”, wherever they occur, the words, brackets, figures and letter “sub-section (1) or sub-section (1A) or” shall be substituted.

### The Appropriation (No. 3) Act, 1979

AN

ACT

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year, 1979-80.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1. *Short title.* — This Act may be called the Appropriation (No. 3) Act, 1979.

2. *Issue of Rs. 46804,61,44,000 out of the Consolidated Fund of India for the year 1979-80.* — From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 1979 to the sum of forty-six thousand eight hundred and four crores, sixty-one lakhs and forty four thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1979-80 7 of 1979. in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.* — The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

4. *Construction of references to Ministries and Departments in the Schedule.*—References to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately

before the 19th February, 1979, and shall, on or after that date, be construed as references to the appropriate Ministries or Departments as reconstituted from time to time.

**THE SCHEDULE**  
(See sections 2, 3 and 4)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1	Department of Agriculture ... .. Revenue	2,52,06,000	10,000	2,52,16,000
2	Agriculture ... .. Revenue	143,67,66,000	...	143,67,66,000
	Capital ... ..	646,07,95,000	125,15,40,000	771,23,35,000
3	Fisheries ... .. Revenue	28,81,22,000	...	28,81,22,000
	Capital ... ..	30,83,65,000	22,50,000	31,06,15,000
4	Animal Husbandry and Dairy Development ... .. Revenue	92,06,17,000	20,000	92,06,37,000
	Capital ... ..	23,65,95,000	82,75,000	24,48,70,000
5	Forest ... .. Revenue	37,41,77,000	...	37,41,77,000
	Capital ... ..	4,73,99,000	6,18,00,000	10,91,99,000
6	Department of Food ... .. Revenue	572,74,34,000	3,10,000	572,77,44,000
	Capital ... ..	47,42,90,000	80,00,000	48,22,90,000
7	Department of Rural Development ... .. Revenue	359,71,28,000	6,000	359,71,34,000
	Capital ... ..	26,34,68,000	6,59,75,000	32,94,43,000
8	Department of Agricultural Research and Education ... Revenue	10,20,000	...	10,20,000
9	Payments to Indian Council of Agricultural Research ... Revenue	87,80,98,000	...	87,80,98,000
10	Department of Irrigation ... .. Revenue	32,75,09,000	...	32,75,09,000
	Capital ... ..	7,62,52,000	23,55,00,000	31,17,52,000
11	Ministry of Commerce, Civil Supplies and Co-operation Revenue	1,83,97,000	...	1,83,97,000
12	Foreign Trade and Export Production ... .. Revenue	372,72,27,000	...	372,72,27,000
	Capital ... ..	336,02,40,000	...	336,02,40,000
13	Civil Supplies and Co-operation ... .. Revenue	21,18,86,000	...	21,18,86,000
	Capital ... ..	26,87,00,000	3,49,00,000	30,36,00,000
14	Ministry of Communications ... .. Revenue	2,47,70,000	...	2,47,70,000
	Capital ... ..	13,18,00,000	...	13,18,00,000
15	Overseas Communications Service ... .. Revenue	13,40,62,000	...	13,40,62,000
	Capital ... ..	10,06,82,000	...	10,06,82,000
16	Posts and Telegraphs — Working Expenses ... .. Revenue	700,99,70,000	80,000	701,00,00,000
17	Posts and Telegraphs — Dividend to General Revenues, Appropriations to Reserve Funds and Repayment of Loans from General Revenues ... .. Revenue	258,57,78,000	...	258,57,78,000
18	Capital Outlay on Posts and Telegraphs ... .. Capital	403,86,16,000	...	403,86,16,000
19	Ministry of Defence ... .. Revenue	100,78,78,000	...	100,78,78,000
	Capital ... ..	63,88,90,000	7,44,000	63,96,34,000
20	Defence Services — Army ... .. Revenue	1895,70,50,000	15,50,000	1895,86,00,000
21	Defence Services — Navy ... .. Revenue	210,36,50,000	1,50,000	210,38,00,000
22	Defence Services — Air Force ... .. Revenue	661,79,00,000	2,00,000	661,81,00,000
23	Defence Services — Pensions ... .. Revenue	176,99,50,000	50,000	177,00,00,000
24	Capital Outlay on Defence Services ... .. Capital	295,45,00,000	30,00,000	295,75,00,000
25	Department of Education ... .. Revenue	1,90,89,000	...	1,90,89,000
26	Education ... .. Revenue	221,59,53,000	...	221,59,53,000
	Capital ... ..	89,15,000	4,00,00,000	4,89,15,000
27	Department of Social Welfare ... .. Revenue	53,91,15,000	...	53,91,15,000
28	Ministry of Energy ... .. Revenue	86,36,000	...	86,36,000
29	Power Development ... .. Revenue	55,49,16,000	...	55,49,16,000
	Capital ... ..	381,30,09,000	12,44,00,000	393,74,09,000
30	Coal and Lignite ... .. Revenue	23,73,41,000	...	23,73,41,000
	Capital ... ..	579,36,68,000	...	579,36,68,000
31	Ministry of External Affairs ... .. Revenue	124,99,75,000	25,000	125,00,00,000
	Capital ... ..	16,65,13,000	...	16,65,13,000
32	Ministry of Finance ... .. Revenue	35,04,29,000	40,000	35,04,69,000
	Capital ... ..	1,35,00,000	...	1,35,00,000
33	Customs ... .. Revenue	38,68,24,000	45,000	38,68,69,000
	Capital ... ..	5,10,00,000	...	5,10,00,000
34	Union Excise Duties ... .. Revenue	49,19,37,000	2,01,000	49,21,38,000
35	Taxes on Income, Estate Duty, Wealth Tax and Gift Tax ... .. Revenue	50,95,22,000	2,23,000	50,97,45,000

1	2	3																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

1		2		3		Rs.		Rs.		Rs.	
73	Statistics ... ..	Revenue	15,72,76,000	...	...	15,72,76,000		...	...	15,72,76,000	
74	Planning Commission ... ..	Revenue	6,43,69,000	...	...	6,43,69,000		...	...	6,43,69,000	
75	Ministry of Shipping and Transport ... ..	Revenue	3,13,32,000	...	10,000	3,13,42,000		...	...	3,13,42,000	
76	Roads ... ..	Revenue	118,63,91,000	...	25,000	118,64,16,000		...	...	118,64,16,000	
		Capital	111,35,64,000	...	11,70,00,000	123,05,64,000		...	...	123,05,64,000	
77	Ports, Lighthouses and Shipping ... ..	Revenue	65,55,39,000	...	4,000	65,55,43,000		...	...	65,55,43,000	
		Capital	229,18,70,000	...	6,12,40,000	235,31,10,000		...	...	235,31,10,000	
78	Road and Inland Water Transport ... ..	Revenue	1,40,00,000	...	...	1,40,00,000		...	...	1,40,00,000	
		Capital	16,38,75,000	...	2,37,79,000	18,76,45,000		...	...	18,76,45,000	
79	Department of Steel ... ..	Revenue	14,97,52,000	...	...	14,97,52,000		...	...	14,97,52,000	
		Capital	348,40,89,000	...	14,40,50,000	362,81,39,000		...	...	362,81,39,000	
80	Department of Mines ... ..	Revenue	39,00,000	...	...	39,00,000		...	...	39,00,000	
81	Mines and Minerals ... ..	Revenue	51,72,06,000	...	50,000	51,72,56,000		...	...	51,72,56,000	
		Capital	67,76,93,000	...	60,00,000	68,36,93,000		...	...	68,36,93,000	
82	Department of Supply ... ..	Revenue	22,78,000	...	...	22,78,000		...	...	22,78,000	
83	Supplies and Disposals ... ..	Revenue	7,48,70,000	...	...	7,48,70,000		...	...	7,48,70,000	
84	Department of Rehabilitation ... ..	Revenue	24,80,00,000	...	1,10,000	24,81,10,000		...	...	24,81,10,000	
		Capital	12,73,90,000	...	10,51,10,000	23,25,00,000		...	...	23,25,00,000	
85	Ministry of Tourism and Civil Aviation ... ..	Revenue	54,71,000	...	...	54,71,000		...	...	54,71,000	
86	Meteorology ... ..	Revenue	20,10,68,000	...	...	20,10,68,000		...	...	20,10,68,000	
		Capital	2,96,48,000	...	...	2,96,48,000		...	...	2,96,48,000	
87	Aviation ... ..	Revenue	27,48,75,000	...	50,000	27,49,25,000		...	...	27,49,25,000	
		Capital	41,25,63,000	...	4,00,000	41,29,63,000		...	...	41,29,63,000	
88	Tourism ... ..	Revenue	5,05,12,000	...	...	5,05,12,000		...	...	5,05,12,000	
		Capital	10,46,11,000	...	...	10,46,11,000		...	...	10,46,11,000	
89	Ministry of Works and Housing ... ..	Revenue	1,26,59,000	...	...	1,26,59,000		...	...	1,26,59,000	
90	Public Works ... ..	Revenue	94,39,09,000	...	30,000	94,39,39,000		...	...	94,39,39,000	
		Capital	29,02,89,000	...	15,00,000	29,17,89,000		...	...	29,17,89,000	
91	Water Supply and Sewerage ... ..	Revenue	82,17,00,000	...	...	82,17,00,000		...	...	82,17,00,000	
92	Housing and Urban Development ... ..	Revenue	19,75,90,000	...	76,25,000	20,52,15,000		...	...	20,52,15,000	
		Capital	54,95,51,000	...	43,80,93,000	98,16,44,000		...	...	98,16,44,000	
93	Stationery and Printing ... ..	Revenue	41,16,45,000	...	4,000	41,16,49,000		...	...	41,16,49,000	
94	Department of Atomic Energy ... ..	Revenue	54,05,000	...	...	54,05,000		...	...	54,05,000	
95	Atomic Energy Research, Development and Industrial Projects ... ..	Revenue	92,80,91,000	...	...	92,80,91,000		...	...	92,80,91,000	
		Capital	75,64,55,000	...	...	75,64,55,000		...	...	75,64,55,000	
96	Nuclear Power Schemes ... ..	Revenue	64,05,21,000	...	...	64,05,21,000		...	...	64,05,21,000	
		Capital	56,47,36,000	...	...	56,47,36,000		...	...	56,47,36,000	
97	Department of Culture ... ..	Revenue	11,91,21,000	...	...	11,91,21,000		...	...	11,91,21,000	
98	Archaeology ... ..	Revenue	6,96,48,000	...	...	6,96,48,000		...	...	6,96,48,000	
99	Department of Electronics ... ..	Revenue	12,02,90,000	...	...	12,02,90,000		...	...	12,02,90,000	
		Capital	6,64,10,000	...	...	6,64,10,000		...	...	6,64,10,000	
100	Department of Science and Technology ... ..	Revenue	32,71,72,000	...	...	32,71,72,000		...	...	32,71,72,000	
		Capital	1,10,00,000	...	...	1,10,00,000		...	...	1,10,00,000	
101	Survey of India ... ..	Revenue	22,05,00,000	...	...	22,05,00,000		...	...	22,05,00,000	
102	Grants to Council of Scientific and Industrial Research	Revenue	51,16,07,000	...	...	51,16,07,000		...	...	51,16,07,000	
103	Department of Space ... ..	Revenue	41,45,67,000	...	...	41,45,67,000		...	...	41,45,67,000	
		Capital	32,64,24,000	...	...	32,64,24,000		...	...	32,64,24,000	
104	Lok Sabha ... ..	Revenue	5,47,22,000	...	1,18,000	5,48,40,000		...	...	5,48,40,000	
105	Rajya Sabha ... ..	Revenue	2,11,37,000	...	85,000	2,12,22,000		...	...	2,12,22,000	
106	Department of Parliamentary Affairs ... ..	Revenue	25,11,000	...	...	25,11,000		...	...	25,11,000	
	Charged — Staff, House-hold and Allowances of the President ... ..	Revenue	...	...	71,98,000	71,98,000		...	...	71,98,000	
107	Secretariat of the Vice-President ... ..	Revenue	5,58,000	...	...	5,58,000		...	...	5,58,000	
	Charged — Union Public Service Commission ... ..	Revenue	...	...	3,08,94,000	3,08,94,000		...	...	3,08,94,000	
Total ... ..			15986,40,19,000	...	30818,21,25,000	46804,61,44,000		...	...	46804,61,44,000	

GOVT. PRINTING PRESS — GOA

(Imprensa Nacional — Goa)

PRICE — Rs. 3-25 Ps.